Exhibit D

Dilworth
Paxson LLP

DIRECT DIAL NUMBER: Linda Dale Hoffa
(215) 575-7288   lhoffa@dilworthlaw.com

May 10, 2016

VIA UPS OVERNIGHT DELIVERY

John Galanis
15575 Jimmy Duarte Blvd
Suite 1014
Del Mar, CA 92014

RE: In the Matter of Hughes Capital Management (NY-9298) -
SEC Subpoena to Timothy B. Anderson, Esq.

Dear Mr. Galanis:

By email dated May 3, 2016, you asserted your intention to claim attorney client privilege with regard to documents subpoenaed from my client, Tim Anderson, by the SEC relating to Burnham Securities, Inc. (BSI) and the Wakpamni Lake Community Corporation bond deals.

I have enclosed for your privilege review a CD disc of email communications between you and Tim Anderson. Please identify the emails for which you claim the privilege and state the basis for each claim. As noted in my email correspondence to you dated April 25, 2016, it will be your responsibility to defend any such claim of privilege with the SEC. You must respond to me in writing and as directed above no later than **5 p.m. on June 8, 2016**.

Very truly yours,

LINDA DALE HOFFA

Encl. One (1) CD disc
cc w/out encl. Paul Grand Esq.
Morvillo Abramowitz
565 5th Ave, NYC, NY. 10017

UPS CampusShip: View/Print Label

1. **Ensure there are no other shipping or tracking labels attached to your package.**   Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.

2. **Fold the printed label at the solid line below.**   Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. **GETTING YOUR SHIPMENT TO UPS**
   Customers with a Daily Pickup
   Your driver will pickup your shipment(s) as usual.

   Customers without a Daily Pickup
   Take your package to any location of The UPS Store®, UPS Access Point(TM) location, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.
   Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.
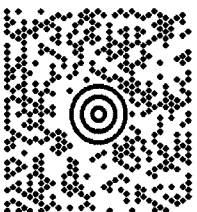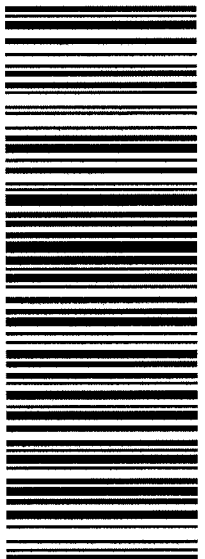   Hand the package to any UPS driver in your area.

UPS Access Point™	UPS Access Point™	UPS Access Point™
THE UPS STORE	NUTS TO YOU	THE UPS STORE
1735 MARKET ST	1328 WALNUT ST	1229 CHESTNUT ST
PHILADELPHIA ,PA 19103	PHILADELPHIA ,PA 19107	PHILADELPHIA ,PA 19107

FOLD HERE

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Paxson LLP

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(215) 575-7288   lhoffa@dilworthlaw.com

May 10, 2016

VIA UPS OVERNIGHT DELIVERY

Jason Galanis
1920 Bel Air Road
Los Angeles, CA 90077

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LINDA DALE HOFFA
215.575.7288
DILWORTH PAXSON - PHILADELPHIA
1500 MARKET STREET
PHILADELPHIA PA 19102

0.0 LBS   LTR   1 OF 1

SHIP TO:
JASON GALANIS
1920 BEL AIR ROAD
LOS ANGELES   CA 90077-2727

CA 900 3-10

UPS NEXT DAY AIR   1

TRACKING #: 1Z V69 50R 01 9955 6179

BILLING: P/P

Client/Matter: 99001/00141
Attorney Name: Linda Dale Hoffa

CS 18.1.15.   WNITE100 75.0A 04/2016